## ABSTRACT

The resist protective film forming material for liquid immersion lithography is provided, which is suitable when 5 the non-aqueous solution with a high transparency and high refractive index exemplified by the fluorinated liquid is The resist protective film forming material includes at least one component selected from water-soluble and alkali-soluble film forming components. The liquid 10 immersion lithography process improves the resolution of resist patterns by irradiating a light beam on a resist film interposing a given thickness of the non-aqueous solution with a refractive index higher than that of the air at least on the resist film in a path, along where the 15 lithography exposing light beam passes to the resist film.